

BOONE COUNTY BOARD OF REVIEW PROPERTY ASSESSMENT APPEAL FORMS

Within thirty (30) days after the publication of assessment changes or by September 10, whichever is later, taxpayers may file an assessment complaint with the Boone County Board of Review. The deadline to file appeals for 2009 Assessments is December 8, 2009. Complaint forms are available at the Board of Review in the Boone County Assessment Office, or may be downloaded below. A complaint form must be filed with the Board of Review, but the property owners should contact their Assessor to review the property and discuss their concerns.

The complete rules of the Boone County Board of Review are available in the County Assessment office, or view them online. Complaints must be in writing on the prescribed Boone County Appeal Forms, which are available for download below, or at the Supervisor of Assessments Office. If you are protesting the valuation of your property, your complaint must include your opinion of market value as of January 1st of the assessment year. **EVIDENCE MUST BE PROVIDED TO SUPPORT YOUR OPINION.** Evidence may include any or all of the following:

- Sales of comparable properties within one year of the assessment date (January 1 of the taxable year. There should be a minimum of three (3) sales.)
- A recent appraisal report, if available.
- Income and expense statements for the past several years on investment property.

On complaints of unequal treatment in the assessment process, you must furnish the address, property code numbers and assessed value of three (3) or more properties that are to be used as the basis for comparison.

The Board of Review will review all evidence from the property owners and recommendations from the Assessors. Tentative notices of assessment change, if any, will be sent to the property owners. If the property owners do not agree with the assessment value, the property owner will have the opportunity to make an appointment to appear before the Board of Review at a hearing. The property owner will have to contact the County Assessment Office within the amount of time stated on the notice to schedule a hearing appointment. The Board of Review will consider the evidence supplied at the hearing, and a final notice will be sent to all properties with an assessment change or an appeal. The changes will also be published.

If you are dissatisfied with the Boone County Board of Review's final decision, you have thirty (30) days after receiving decision from the Boone County Board of Review to file an appeal with the Illinois Property Tax Appeal Board in Springfield. Forms for the

appeal and the rules of the Property Tax Appeal Board are available at the Boone County Assessment Office. Hearings by the PTAB are conducted locally by a hearing officer from the State of Illinois. Further administrative review procedures in the Circuit Court are available if property owners are not satisfied with PTAB rulings.